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MEMORANDUM

From: State Comptroller, Local Government Division
Date: March 9, 2026
Subject: January 2026 Motor Vehicle Excise Tax Replacement Distribution

The EFT deposit for the **January** Motor Vehicle Excise Tax Replacement Distribution has been processed. The funds should appear in your designated bank account within the next few days. If this does not occur, please contact our office.

The **January** distribution is 58.053691% of the lottery credit amounts as reported in the Bureau of Motor Vehicles (BMV) Reports of Registration **6632 thru 6662**.

Along with this memo, you will find:

- File Name: ***01 2026 BMV Excise Tax Repl.pdf***
 - This is provided by BMV to show the daily lottery credit amounts. If the lottery credit amounts on the file are not the same as the lottery credit amounts reported to you by the BMV, please contact Tamytha Cooper at tcooper@bmv.in.gov.
- File Name: ***01 2026 Excise Tax Repl Schedule.pdf***
 - This file contains the total tax cut from the file above, the amount to be distributed or replaced this month, and this month's percent reduction.

As established in [IC 6-6-5-9.5](#), from January through November the Office of Indiana State Comptroller will distribute to each county the difference between the actual excise tax collections for the month and the amount that would have been collected at the Jan. 1, 1995, rates, multiplied by that month's uniform disbursement percentage.

The Comptroller recommends that you use the transaction date as your posting reference for both the excise tax and the lottery credit. The State Board of Accounts also instructs the County Auditor to post the excise tax from the BMV based on the transaction date.

To allocate the excise tax replacement distribution, multiply each taxing district's monthly lottery credit total by the percentage of the total lottery credit.

Keep an accounting, by taxing district, of the total lottery credit and the amount of that credit replaced each month. To allocate the December Excise Tax Replacement Distribution, you will need both the total lottery credit for each taxing district and the amount replaced from January through November. The Comptroller will provide separate instructions for the December distribution. We are at your service to answer questions or concerns. Please contact the Local Government Division at 317-233-1712 or LocalGovernment@comptroller.in.gov.